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ABSTRACT

Research was conducted to provide a base of information applicable to revising the existing accounting curriculum in the Department of Business at Tuskegee Institute. A survey questionnaire was designed and submitted to members of the Tuskegee Institute Business/Industry Cluster members who are principle employers of Tuskegee graduates. The questionnaire asked for respondents' opinions about the need for formal accounting training, machine use and computational activities requirements for entry-level accounting positions, and involvement in electronic data processing. The 131 detailed job activities of the questionnaire were organized into 13 lettered subsections (A-M) representing the topical areas of work. For each of the tasks the respondent was asked to check whether the task was learned in school, on the job, or both. Among the results cited are responses to the question whether the accountant kept records of sales taxes charged (73 percent "yes" and 27 percent "no"). In response to the same question, 26 percent learned the activity in school: 53 percent learned the activity on the job, and 21 percent of those responding indicated that the activity was learned both at school and on the job. It is reported that the number of responses obtained for "school" and for "both" were twice those received for "job." It is concluded that school curriculum must keep pace with the changing needs of the business world: the study showed that job-related school instruction is not a majority source for obtaining instruction in entry-level accounting job activities. Tables include: ranking by sections; overall ranking of questions; the ten major activities; the mean and percentages of all "yes" and "no" responses to all questions; and the mean and percentage of all "yes" responses to the three categories of school, job or both. (LC)

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A SURVEY OF ENTRY-LEVEL ACCOUNTING ACTIVITIES IN RELATION TO THE ACCOUNTING CURRICULUM AT TUSKEGEE INSTITUTE

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CURRICULUM DEVELOPMENT

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A Practicum Presented to Nova University
in Partial Fulfillment of the
Requirements for the Degree of
DOCTOR OF EDUCATION
NOVA UNIVERSITY
January 31, 1980

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ABSTRACT OF A CURRICULUM DEVELOPMENT RESEARCH PROPOSAL
PRESENTED TO NOVA UNIVERSITY IN PARTIAL FULFILLMENT
OF THE REQUIREMENTS FOR THE DEGREE OF
DOCTOR OF EDUCATION

A SURVEY OF ENTRY-LEVEL ACCOUNTING ACTIVITIES IN RELATION TO THE ACCOUNTING CURRICULUM AT TUSKEGEE INSTITUTE

by

Jimmie King, Jr.
January 31, 1980

Research was conducted to provide a base of information for potentially revising the existing accounting curriculum in the Department of Business at Tuskegee Institute. A survey questionnaire was designed and submitted to members of the Tuskegee Institute Business/Industry Cluster members who are principal employers of our graduates. The questionnaire included questions to obtain the respondents' opinions about the need for formal accounting training, machine use and computational activities, requirements for entry-level accounting positions, and involvement in electronic data processing.

The questionnaires were mailed to cluster members. The responses were tabulated. Since the data collected were on the ordinal scale, the chi square test was used to determine the level of difference between the sample proportions.

It was found that the majority of the respondents did perform the tasks enumerated in the questionnaire and that for the most part the source of learning most often cited was the combination of "in school and on the job."

It was recommended that another study be undertaken involving a larger and more diversified sample population.

It was also recommended that curriculum revision consider the terminology and forms most often used on the job, that greater emphasis be placed upon computerized accounting instruction, and that curriculum revision be undertaken in cooperation with faculty, practitioners, accounting supervisors, and authors and publishers of accounting textbooks.

INTRODUCTION

One of the primary objectives of the accounting program at Tuskegee Institute is to qualify graduates for immediate employment in some aspect of the accounting profession. In most instances the newly hired accountant will be assigned entry-level job duties and responsibilities. It becomes evident, then, that the accounting curriculum should match entry-level job requirements as closely as possible. This study, which will undertake to survey entry-level accounting activities in relation to the accounting curriculum at Tuskegee Institute, will provide a basis for possible modifications and/or revisions of the accounting curriculum to bring it into closer agreement with the actual job activities of entry-level accountants.

Niswonger and Fess in their book, Accounting Principles, point out that accounting has evolved, as have medicine, law, and most other fields of human activity, in response to the social and economic needs of society. They contend that as business and society have become more complex over the years, accounting has developed new concepts and techniques to meet the ever-increasing needs for financial information.[1] To respond to these needs the accounting curriculum must constantly be reviewed for possible modification and/or revision in order to meet specific educational

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[1]Niswonger, C. Rollins, Fess, Philip E., Accounting Principles, South Western Publishing Company, Cincinnati, Ohio; 1977, p. 1.

and professional standards necessary for graduates to qualify for and maintain accounting positions in the public and private sector of our economy.

These major questions are to be considered in this study:

1. What components in the accounting curriculum at Tuskegee Institute represent actual job duties of entry-level accountant employees?
2. What job duties of entry-level employees are not included in the accounting curriculum?
3. What is the extent of dependence of employment and advancement in accounting positions on formal school training in accounting?
4. What job duties or work activities of entry-level employees are attendant on computerization or financial data processing?

The four major questions listed are significant to the accounting faculty at Tuskegee Institute, for they will provide the kinds of information that will give the faculty a sufficiently detailed and valid basis for improving the match between the accounting curriculum and employment requirements.

The accounting program at Tuskegee Institute is one of three degree granting programs in the Department of Business. The Department is currently re-examining its curricula offerings in an effort to satisfy professional accreditations standards established by the American Assembly of Collegiate Schools of Business (AACSB).

The information provided by this study will provide a base of information for curriculum review which may identify and serve as the justification for a revision of the current accounting curriculum which could ultimately lead to the satisfaction of the AACSB Standard on Curriculum as it relates to accounting.

The introduction of automated data processing into the practice of accounting has in recent years caused questions to be raised concerning the relevance of the conventional accounting curriculum to present employment requirements and to career advancement. An examination of several leading accounting principles textbooks will reveal that only occasional mention is made of machine methods of data processing. This is usually confined to one chapter.

Pyle, White and Larson, in their book, Fundamental Accounting Principles, devote part of one chapter to automated data processing. They define automated data processing as the processing of data without human intervention through the use of a computer, with a computer being a complex electronic machine that is capable of

1. Accepting and storing data.
2. Performing arithmetic operations on the data.
3. Comparing units of the data and making yes-or-no decisions.
4. Sorting and rearranging the data and preparing reports therefrom.[2]

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[2]Pyle, William W., White, John A., Larson, Kermit D., Fundamental Accounting Principles, Richard D. Irwin, Inc., 1978, p. 195.

They also point out that in the future more companies will make use of computers; consequently, today's accounting student must learn about computers and their operation.[3]

The data for the study was collected by questionnaire. The questionnaires were mailed to cluster members. Descriptive statistics formed the basis for the analysis of the data. Since the data collected were on the ordinal scale, the chi square test was used to determine the level of difference between the sample proportions.

BACKGROUND AND SIGNIFICANCE

A review of related literature identifies some of the major areas of information needed to provide an adequate basis for curricular revision. Luxner, in her study, concluded that high school teaching of the "method of making complicated entries, such as closing or adjusting entries, and the manual completion of corporations and partnership practice sets is indefensible."[4] She states further that "the study of two years of manual bookkeeping in high school, in and of itself, meets neither job requirements for accounting clerks nor for accountants."[5] Luxner recommends that "preparation for an accounting career should be deferred until the post-high school graduate level."[6]

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[3]Ibid., p. 199.

[4]Luxner, L. A., "Factors Affecting the Employability of Vocational Bookkeeping Students," Doctoral Dissertation, University of Pittsburg, 1970, p. 145.

[5]Ibid., p. 146.

[6]Ibid., p. 146.

The American Accounting Association (AAA) and leading practitioners in the field of accounting have been vanguards in providing useful information for evaluating and developing accounting curricula in colleges and universities. In 1973 the Price Waterhouse Foundation announced a research grant to the AAA of $100,000. The grant was to be utilized for research in accounting education, with primary emphasis to be placed upon the accounting curriculum beyond introductory accounting. "The reasons for specifying emphasis upon curriculum beyond the introductory level was that the Price Waterhouse Foundation had previously funded a study of introductory accounting." "This earlier study led to the publication of A New Introduction to Accounting in 1971, and subsequently, to numerous innovative approaches at that level.[7]

In 1974, the AAA sponsored a two-day symposium in Chicago as a first step toward accomplishing the objectives of the grant. The symposium dealt primarily with the topic, "Researching the Accounting Curriculum: Strategies for Change." A major component of the topic dealt with the future of the accounting curriculum in a College of Business Administration. The symposium presented many views and problem areas of the accounting curriculum in need of research. However, "a clear concensus developed among the participants regarding the area most in need of research, as follows."

> It was the overwhelming majority opinion of the symposium participants that the greatest need and opportunity for curriculum research in accounting is in the area of the

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[7]Flaherty, Richard E., The Core of the Accounting Curriculum, American Accounting Association, Sarasota, Florida; 1979, p. 1.

> "accounting core", that is, the collection of courses, modules or study units that fits between the study of introductory accounting and the various accounting specialties . . . [8]

The AAA accepted the consensus recommendation and organized to begin research on the topic.

Data collection for the study was by way of a questionnaire. The opinions of individuals with recognized expertise in accounting education and practice was solicited to make recommendations regarding the educational objectives and content of accounting curricula for individuals preparing to enter an accounting career. "The objective of the questionnaire survey was to gather and analyze the views of knowledgeable accounting educators and practitioners regarding various accounting topics."[9] After an examination of numerous sources, the final list of accounting topics to be included in the questionnaire was classified into financial, managerial, auditing, and taxation, with numerous subheadings being used within these four categories. The study concluded that on an overall basis, respondents placed more emphasis upon conceptual knowledge than upon technical ability. Educators tended to scale topics higher with respect to both conceptual knowledge and technical ability than did practitioners. "However, in certain topical areas, such as internal control and management information systems, practitioner responses were generally higher with respect to both conceptual knowledge and technical ability." These findings raised the interesting and unavoidable question of how such differences in opinion should influence curricula decisions."[10]

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[8] Ibid., p. 146.

[9] Ibid., p. 12.

[10] Ibid., p. 127.

The AAA study demonstrates the concern of professional organizations and practitioners for quality education in accounting. It is generally agreed that in order to enable the student to acquire the essential body of knowledge, and proficiency in the utilization of that knowledge, the accounting curriculum must have high academic standards and appropriate teaching methods. The accounting curriculum should provide a broad educational background to prepare students for entry level positions for the practice of accounting and should at the same time include those components which will provide the necessary ingredients for upward mobility and the associated qualities which will enable them to achieve success in their professional career. One way of providing this type of curriculum exposure is to satisfy the need for greater interaction and dialog, not only between educators and practitioners, but also among educators, practitioners, and business and industrial firms who employ our product. This practicum proposal addresses this point. It is my contention that a strong and solid accounting curriculum should be designed to function as a partnership among educators, practitioners, employers, and students. The result of this partnership can lead to the quality of accounting education required of professional accountants in today's market.

Spanswick (1967) attempted to determine the skills and qualifications desired, accepted, and actually used in manual bookkeeping jobs. He found that work experience, rather than bookkeeping courses, prepared experienced workers to handle the bookkeeping activities most frequently performed in their work.

A recent graduate of the accounting program at Tuskegee Institute stated that on his first job assignment he has been required to specialize in a single aspect of accounting.

> "From day 'one' I was assigned a specific account which had been dormant for several months. The account had accumulated approximately $2,000,000 in charges. It is my duty to determine the disposition of these charges and when they are expected to clear. I did not receive any on-the-job training for this assignment. It was expected and assumed that my curriculum had given me the necessary preparation. Because of the progress I have made, this account has been assigned to me on a permanent basis. I suppose my point in telling you all of this is to point out the danger of allowing the accounting curriculum and the subject matter to become too general and relying upon the firm to provide job training in the specifics.[11]

Curriculum changes almost invariably meet with some resistance. Faculty members are generally reluctant to give up the "tried and true" for innovative techniques and more relevant courses. "Curriculum Review is like a Pandora's box; something of almost constant fascination to a teacher. Fortunately, we have been able to achieve change in the required curriculum of the Masters of Business Program without opening the lid of the box very far or often."[12]

This topic is appropriate for the module on Curriculum Development for it recognizes that competence in the area of accounting requires a relevant course of study which oftentimes necessitates new pedagogy and

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[11] Based on personal correspondence between Mr. Carl Thompson of Gillette, Inc., and the writer, August 31, 1979.

[12] Barnes, Louis B., and others, "Required Portions of MBA are Revised," Harvard Business Review, July/August, 1979, p. 5.

revised curricula. A deliberate effort was made to develop cooperation between the accounting faculty at Tuskegee Institute and the business firms which employ our students in an effort to design a curriculum which will attract top quality students and lead to the development of their capabilities of becoming successful in the practice of accounting. The study has attempted to determine what industry considers relevant subject matter for entry-level employment in accounting and gives the background and justification for requesting curriculum review and revision.

This study has particular relevance and significance to the Department of Business at Tuskegee Institute for it provides useful information for evaluating and developing the accounting curriculum. The study will also, at least in part, meet the charge given to the Department by the Central Administration of the Institute to engage in self study, research, and other approaches necessary to satisfy the curriculum standard of the American Association of Collegiate Schools of Business (AACSB), the sole accrediting agency for baccalaureate and masters degree programs in business administration.

PROCEDURE

The Tuskegee Institute Business and Industry Cluster was organized in 1969. The Cluster is essentially a consortium of 80 businesses and industries that are committed to working for the growth and development of Tuskegee Institute while keeping in mind some long term social and economic benefits to themselves. The members of the Cluster help to identify major problems confronting the Institute and its respective

academic units, establish priorities for action, and help to augment the educational opportunities available for students.

The data for the study was collected by questionnaire. A copy of the questionnaire is appended. The questionnaire was submitted to members of the Tuskegee Institute Business/Industry Cluster members who are principal employers of our graduates and included questions that obtained the respondents' opinions about the need for formal accounting training, machine use and computational activities required for entry-level accounting positions, involvement in electronic data processing, and provided a section for the listing of the details of present job activities.

The choice of data collection was essentially between the use of the questionnaire as a technique or the interview. The intent was to gather the views of a rather large number of firms located in a wide geographical area, employing our graduates; therefore the use of the interview approach was considered infeasible. Too, it was considered that the data desired could be obtained much more economically and as effectively with the use of the questionnaire.

The employing firms were sent by mail, with an explanatory cover letter, a copy of the questionnaire. The completed questionnaire upon return, was screened for completeness. If necessary, omissions and discrepancies were cleared up directly by a telephone call to the respondent.

Descriptive statistics formed the basis for the analysis of the data. The data was analyzed and is presented (summarized) in tabular

form, ranking responses in order of the frequency of their occurrences. The frequency counts will be translated into percentages to indicate the number-per-hundred responding. The chi square test was used to compare the proportions. The .05 level of significance was used as the decision criterion to determine the probability of error.

The Behavioral Science Research Department, staff of the Computer Center, and a faculty statistician assisted in the planning and construction of the questionnaire. The questionnaire was tested by sampling a select number of local business firms. This "dry run" helped to reveal defects that were corrected before the final form was duplicated and committed to the mail. The questionnaire was also distributed to faculty colleagues, and to accounting educators and practitioners in the area who are not associated with the Institute. These groups provided helpful suggestions for the improvement of the questionnaire.

The research design required the development of an instrument which would indicate whether the accountant performs selected job activities on his/her initial job assignment and whether the preference of employers for learning the activity is in school, on the job, or both. A survey questionnaire was designed. A copy of the questionnaire is appended.

The questionnaire lists the "Details of Job Activities," numbered 1 - 131, which are organized into lettered subsections corresponding to areas of financial recordkeeping. Question 132 provides the respondent an opportunity to list duties and/or activities which might have been omitted from the questionnaire. The primary New York state's Bookkeeping and Accounting I and II Syllabus" and an examination of three nationally

used accounting principles textbooks of three major publishers were used as a guide to the organization and drafting of the questionnaire.

The questionnaire was submitted to sixty-two members of the Tuskegee Institute Business/Industry Cluster who are principal employers of our graduates. Of the sixty-two cluster members, forty-eight responded. Twenty-six of those responding completed the questionnaire and twenty-two failed to complete the questionnaire but submitted narrative statements which are summarized and incorporated in this study.

Descriptive statistics formed the basis for the analysis of the data. The study is concerned with conditions or relationships that currently exist. It describes the situation that exists within the population surveyed without value judgment and attempts no explanation or underlying reason.

Five tables are presented for summary analysis. The chi square (χ^2) test was used in the analysis of the data. The computed χ^2 must equal or exceed the χ^2 table critical value to justify the assumption of independence at the .05 level of significance.

Chi Square Analysis

The χ^2 analysis determines if the deviation from the expected or normal is significant. In this study we are determining two things:

(a) If the number of yes and no responses are significantly different at the 5% level of probability.

(b) If the number of responses for school, job, and both are significantly different at the 5% level of probability.

Calculation of the Expected Value

For the study the calculation of the expected values will be simple since there is only one group of persons being questioned, i.e. employers: Therefore, it is necessary to know how many questionnaires were processed. In this study, 26 questionnaires were completed and returned. Since we are interested in the yes and no responses which will constitute two categories or proportions, then the expected number of "yes" responses will be 26/2 = 13 and the same number (13) will be the expected value for the "no" responses.

After determining the expected values for the "yes" and "no" responses, the next task was to determine the expected values for school, job and both category or proportions. Since the responses to school, job and both would depend upon the number of "yes" responses, then the expected values for these three proportions would be a division of 13, the expected number of "yes" responses divided by 3 (school, job, both). This will give a reading of 4.3 as the expected value for all three proportions, including school, job and both.

Since we cannot expect a .3 response, we would first use 4. Therefore our expected values are:

Yes	No	School	Job	Both
13	13	4	4	4

Calculation of the χ^2 Value

The standard formula is:

$$\Sigma\chi^2 = \frac{(O_i - E_i)^2}{E_i} + \frac{(O_i - E_i)^2}{E_i}$$

where $\Sigma\chi^2$ = total χ^2 value

O_i = observed values for yes and no

E_i = expected values for yes and no

After calculation of the expected values and tabulation of the observed values from the questionnaires, we next substitute the values into the formula. Example, consider question 6, Table I, Section on Sales or Services Rendered.

(a) The observed values for the yes and no are:

Yes = 19 No = 7

The expected values for the yes and no are

Yes = 13 No = 13

Therefore $\Sigma\chi^2 = \frac{(19 - 13)^2}{13} + \frac{(7 - 13)^2}{13}$

$\Sigma\chi^2 = \frac{(6)^2}{13} + \frac{(-6)^2}{13}$

$\Sigma\chi^2 = \frac{(36)}{13} + \frac{(36)}{13}$

$\Sigma\chi^2 = 2.77 + 2.77 = 5.54$

$\Sigma\chi^2 = 5.54$ for the yes and no responses.

The next step was to determine if the χ^2 value of 5.54 is significant at the 5% level of probability.

To do this, we reviewed the statistical tables of the tabulated χ^2 value contained in the text, Business Statistics, to determine the tabulated value at the 5% level of probability. Prior to this, however, we determined the degrees of freedom for the yes and no responses. The formula for degrees of freedom is:

df - 1

where df = the number of categories or proportions we are observing, in this case we are dealing with two categories; therefore, 2 - 1 = 1.

We then proceeded to the table and under the first column titled df we looked for our degrees of freedom; in this case it is 1. We then proceeded to look along the row with our degrees of freedom and read the value in the 0.05 column. For example:

χ^2 Distribution

df	.10	.05
1	2.706	3.841
2	4.605	5.991
3	6.251	7.815
4	7.779	9.488

The degrees of freedom is 1, then the tabulated value is 3.841. The next step was to determine if the value is significant or not.

If the calculated χ^2, which in this case is 5.54 is > or = the tabulated χ^2 value, which is 3.841, it is determined that the observed "Yes" (19) and "No" responses (7) are significantly different at the 5% level of probability and thereby conclude that the differences between the "Yes" and "No" responses are great encugh to cause some action to be taken in favor of the yes responses to the question (in this instance, No. 6).

If the number of "No" responses was greater than the number of "Yes" responses, then the conclusion would have been the opposite to the one stated above.

The next step was to determine the χ^2 value for the other three categories, school, job and both.

The formula in this case is:

$$\Sigma\chi^2 = \frac{(O_i - E_i)^2}{E_i} + \frac{(O_i - E_i)^2}{E_i} + \frac{(O_i - E_i)^2}{E_i}$$

The equation is expanded to one more oposition because we are now dealing with 3 categories instead of 3 (School, Job and Both).

$$\Sigma\chi^2 = \frac{(5 + 4)^2}{4} + \frac{(10 - 4)^2}{4} + \frac{(4 - 4)^2}{4}$$

$$\Sigma\chi^2 = \frac{(1)^2}{4} + \frac{(6)^2}{4} + \frac{(0)^2}{4}$$

$$\Sigma\chi^2 = \frac{1}{4} + \frac{36}{4} + \frac{0}{4}$$

$$\Sigma\chi^2 = .25 + 9 + 0 = 9.25$$

The calculated χ^2value is 9.25 for the 3 categories (school, job and both). The degrees of freedom is 2 where df = 3 because of the three categories (school, job and both). I determined the tabulated χ^2 value at 2 degrees of freedom at the 5% level of probability. The tabulated χ^2 value is 5.991. Since the calculated value is greater than 5.991 it is concluded that there are significant differences in the responses to the three categories and that some action might be taken in favor of the job responses.

Table I lists the questions by rank order for each section and also indicates the level of significance. Table II shows the ranking and level of significance for each question without regard to the section.

The Behavioral Science Research Department, staff of the Computer Center, a faculty statistician, and a student computer programmer, provided assistance in the tabulating, summarizing and quantifying of the data collected.

TABLE I

RANKING BY SECTIONS
(All Probability Readings are at the 5% Level Probability)

26 Questionnaires Processed

SALES OR SERVICES RENDERED

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	6	19	73	7	27	5.5	SIG	5	26	10	53	4	21	9.2	N.S
2	5	18	69	8	31	3.8	SIG	6	33	8	44	5	28	5.2	N.S
3	7	17	65	9	35	2.5	N.S	6	35	6	35	5	29	2.2	N.S
4	4	17	65	9	35	2.5	N.S	7	41	5	29	5	29	2.7	N.S
5	8	15	58	11	42	0.6	N.S	5	33	8	53	2	13	5.2	N.S
6	2	14	54	12	46	0.2	N.S	4	29	7	50	3	21	2.5	N.S
7	10	13	50	13	50	0.0	N.S	4	31	3	23	5	38	0.5	N.S
8	9	13	50	13	50	0.0	N.S.	5	38	3	23	5	38	0.7	N.S
9	12	12	46	14	54	0.2	N.S	6	50	4	33	2	17	2.0	N.S
10	11	9	35	17	65	2.5	N.S	4	44	4	44	1	11	2.2	N.S
11	3	9	35	17	65	2.5	N.S	3	33	5	56	1	11	2.7	N.S
12	1	9	35	17	65	2.5	N.S	2	22	2	22	5	56	2.2	N.S

TABLE I (Continued)

CASH RECEIPTS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	16	18	69	8	31	3.8	SIG	8	44	1	6	9	50	12.5	SIG
2	15	18	69	8	31	3.8	SIG	13	72	4	22	1	6	22.5	SIG
3	18	17	65	9	35	2.5	N.S	9	53	4	24	4	24	6.2	SIG
4	17	14	54	12	46	0.2	N.S	7	50	4	29	3	21	2.5	N.S
5	22	13	50	13	50	0.0	N.S	5	38	5	38	3	23	0.7	N.S
6	13	13	50	13	50	0.0	N.S	5	38	5	38	3	23	0.7	N.S
7	25	10	38	16	62	1.4	N.S	5	50	3	30	2	20	1.5	N.S
8	14	10	38	16	62	1.4	N.S	3	30	3	30	4	40	0.5	N.S
9	19	9	35	17	65	2.5	N.S	5	56	1	11	3	33	2.7	N.S
10	24	8	31	18	69	3.8	SIG	2	25	3	37	3	37	1.5	N.S
11	21	8	31	18	69	3.8	SIG	3	37	1	12	4	50	2.5	N.S
12	23	3	12	23	88	15.4	SIG	1	33	1	33	1	33	6.7	SIG
13	20	3	12	23	88	15.4	SIG	2	67	1	33	0	0	7.2	SIG

TABLE I (Continued)

ACCTS/REC

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	29	18	69	8	31	3.8	SIG	4	22	5	28	9	50	6.5	SIG
2	30	16	62	10	38	1.4	N.S	7	44	3	19	6	37	3.5	N.S
3	32	15	58	10	38	1.0	N.S	8	53	1	7	6	40	7.2	SIG
4	31	15	58	10	38	1.0	N.S	5	33	3	20	7	47	2.7	N.S
5	27	15	58	11	42	0.6	N.S	9	60	1	7	5	33	8.7	SIG
6	26	15	58	11	42	0.6	N.S	7	47	3	20	5	33	2.7	N.S
7	33	14	54	12	46	0.2	N.S	6	43	4	29	4	29	1.0	N.S
8	28	10	38	16	62	1.4	N.S	3	30	2	20	5	50	1.5	N.S

TABLE I (Continued)

PURCHASES OF GOODS OR SERVICES RECEIVED

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	35	17	65	9	35	2.5	N.S	8	47	3	18	6	35	5.2	N.S
2	36	16	62	10	38	1.4	N.S	4	25	7	44	5	31	2.5	N.S
3	38	15	58	11	42	0.6	N.S	6	40	3	20	6	40	2.2	N.S
4	42	14	54	12	56	0.2	N.S	6	43	3	21	5	36	1.5	N.S
5	40	14	54	12	46	0.2	N.S	8	57	0	0	6	43	9.0	SIG
6	39	14	54	12	46	0.2	N.S	6	43	2	14	6	43	3.0	N.S
7	41	13	50	13	50	0.0	N.S	6	46	2	15	5	38	2.2	N.S
8	37	13	50	13	50	0.0	N.S	2	15	6	46	5	38	2.2	N.S
9	44	11	42	15	58	0.6	N.S	4	36	3	27	4	36	0.2	N.S
10	43	11	42	15	58	0.6	N.S	5	45	4	36	2	18	1.2	N.S
11	45	10	38	16	62	1.4	N.S	5	50	3	30	2	20	1.5	N.S
12	34	6	23	20	77	7.5	SIG	1	17	3	50	2	33	3.5	N.S

TABLE I (Continued)

CASH DISBURSEMENTS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	51	20	77	6	23	7.5	SIG	9	45	2	10	9	45	13.5	SIG
2	53	18	69	8	31	3.8	SIG	11	61	1	6	6	33	15.5	SIG
3	50	17	65	9	35	2.5	N.S	9	53	3	18	5	29	6.7	SIG
4	54	15	58	11	42	0.2	N.S	11	83	1	8	3	20	14/8	SIG
5	49	14	54	12	46	0.2	N.S	6	43	2	14	6	43	3.0	N.S
6	47	14	54	12	46	0.2	N.S	5	36	4	29	5	36	0.5	N.S
7	48	13	50	13	50	0.0	N.S	5	38	2	15	6	46	2.2	N.S
8	56	12	46	14	54	0.2	N.S	6	50	2	17	4	33	2.0	N.S
9	46	12	46	14	54	0.2	N.S	5	42	2	17	5	42	1.5	N.S
10	52	2	8	24	92	18.6	SIG	0	0	1	50	1	50	8.5	SIG
11	55	1	4	25	96	22.2	SIG	1	100	0	0	0	0	10.2	SIG

TABLE I (Continued)

ACCOUNTS PAYABLE

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	57	15	58	11	42	0.6	N.S	6	40	4	27	5	33	1.2	N.S
2	59	14	54	12	46	0.2	N.S	5	36	6	43	3	21	1.5	N.S
3	58	14	54	12	46	0.2	N.S	6	43	4	29	4	29	1.0	N.S
4	60	12	46	14	54	0.2	N.S	3	25	5	42	4	33	0.5	N.S
							MERCHANDISE RECORDS								
1	67	19	73	7	27	5.5	SIG	5	26	3	16	11	58	12.7	SIG
2	61	18	69	8	31	3.8	SIG	4	22	3	17	11	62	12.5	SIG
3	66	16	62	10	38	1.4	N.S	5	31	2	12	9	56	7.5	SIG
4	64	16	62	10	38	1.4	N.S	6	37	3	19	7	44	3.5	N.S
5	63	15	58	11	42	0.6	N.S	4	27	4	27	7	47	2.2	N.S
6	65	14	54	12	46	0.2	N.S	2	14	3	21	9	64	7.5	SIG
7	62	10	38	16	62	1.4	N.S	3	30	2	20	5	50	1.5	N.S

TABLE I (Continued)

PETTY CASH

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	69	15	58	11	42	0.6	N.S	7	47	3	20	5	33	2.7	N.S
2	68	13	50	13	50	0.0	N.S	7	54	0	0	5	38	6.5	SIG
3	71	12	46	14	54	0.2	N.S	5	42	5	42	2	17	1.5	N.S
4	70	9	35	17	65	2.5	N.S	5	56	2	22	2	22	2.2	N.S

TABLE I (Continued)

PAYROLL

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	84	14	54	12	46	0.2	N.S	8	57	0	0	6	43	9.0	SIG
2	74	13	50	13	50	0.0	N.S	6	46	2	15	5	38	2.2	N.S
3	73	13	50	13	50	0.0	N.S	6	46	3	23	4	31	1.2	N.S
4	86	11	42	15	58	0.6	N.S	5	45	0	0	6	55	5.2	N.S
5	85	11	42	15	58	0.6	N.S	5	45	1	9	5	45	2.7	N.S
6	82	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S
7	81	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S
8	79	11	42	15	58	0.6	N.S	7	64	2	18	2	18	4.2	N.S
9	76	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S
10	80	10	38	16	62	1.4	N.S	5	50	1	10	4	40	2.5	N.S
11	77	10	38	16	62	1.4	N.S	4	40	1	10	5	50	2.5	N.S
12	83	9	35	17	75	2.5	N.S	4	44	1	11	4	44	2.2	N.S
13	78	9	35	17	65	2.5	N.S	5	56	1	11	3	33	2.7	N.S
14	75	8	31	18	69	3.8	SIG	2	25	1	12	5	62	3.5	N.S
15	72	7	27	19	73	5.5	SIG	3	43	3	43	2	29	1.5	N.S

TABLE I (Continued)

FINANCIAL STATEMENTS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	90	20	77	6	23	7.5	SIG	12	60	1	5	7	35	20.5	SIG
2	89	20	77	6	23	7.5	SIG	10	50	3	15	7	35	11.5	SIG
3	88	20	77	6	23	7.5	SIG	11	55	3	15	6	30	13.5	SIG
4	91	18	69	8	31	3.8	SIG	9	50	1	6	8	44	12.5	SIG
5	93	17	65	9	35	2.5	N.S	10	59	1	6	6	35	12.2	SIG
6	87	11	42	15	58	0.6	N.S	5	45	3	27	3	27	0.7	N.S
7	92	10	38	16	62	1.4	N.S	2	20	1	10	6	60	4.2	N.S
8	94	3	12	23	88	15.4	SIG	1	33	0	0	2	67	7.2	SIG

TABLE I (Continued)

GENERAL LEDGER AND GENERAL JOURNAL

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	114	22	85	4	15	12.5	SIG	10	45	4	18	8	36	13.0	SIG
2	109	22	85	4	15	12.5	SIG	11	50	3	14	8	36	16.5	SIG
3	106	22	85	4	15	12.5	SIG	13	59	3	14	6	27	21.5	SIG
4	107	21	81	5	19	9.8	SIG	13	62	2	10	6	29	22.2	SIG
5	102	21	81	5	19	9.8	SIG	12	57	2	10	8	33	19.2	SIG
6	108	20	77	5	19	8.7	SIG	13	65	2	20	5	25	21.5	SIG
7	104	19	73	7	27	5.5	SIG	8	42	1	5	10	53	15.2	SIG
8	96	19	73	7	27	5.5	SIG	9	47	1	5	9	47	14.7	SIG
9	105	18	69	8	31	3.8	SIG	12	67	1	6	5	28	18.5	SIG
10	101	17	65	9	35	2.5	N.S	11	65	0	0	6	35	17.2	SIG
11	113	16	62	10	38	1.4	N.S	9	56	1	6	6	37	9.5	SIG
12	110	14	58	11	42	0.6	N.S	11	73	1	7	3	20	14.7	SIG
13	103	14	54	12	46	0.2	N.S	9	64	1	7	4	29	8.5	SIG

TABLE I (Continued)

GENERAL LEDGER AND GENERAL JOURNAL (Continued)

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
14	100	12	46	14	54	0.2	N.S	9	75	0	0	3	25	10.5	SIG
15	99	12	46	14	54	0.2	N.S	9	75	0	0	3	25	10.5	SIG
16	97	10	38	16	62	1.4	N.S	6	60	3	30	1	10	3.5	N.S
17	112	9	35	17	65	2.5	N.S	6	67	0	0	3	33	5.2	N.S
18	95	7	27	19	73	5.5	SIG	5	71	0	0	11	157	16.5	SIG
19	98	5	19	21	81	9.8	SIG	3	60	0	0	2	40	5.2	N.S
20	111	1	4	25	96	22.2	SIG	0	0	0	0	1	100	10.2	SIG

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TABLE I (Continued)

DATA PROCESSING

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	120	25	96	1	4	22.2	SIG	7	28	12	48	5	20	18.5	SIG
2	115	25	96	1	4	22.2	SIG	7	28	8	32	10	40	15.2	SIG
3	123	24	92	2	8	18.6	SIG	7	29	7	29	10	42	13.5	SIG
4	116	23	88	3	12	15.4	SIG	7	30	10	43	6	26	12.2	SIG
5	119	22	85	4	15	12.5	SIG	8	36	7	32	7	32	8.5	SIG
6	118	21	81	5	19	9.8	SIG	8	38	6	29	7	33	7.2	SIG
7	117	21	81	5	19	9.8	SIG	7	33	6	29	8	38	7.2	SIG
8	122	19	73	7	27	5.5	SIG	6	32	7	37	6	32	4.2	N.S
9	121	15	58	11	42	0.6	N.S	4	27	4	27	7	47	2.2	N.S
10	124	8	31	18	69	3.8	SIG	4	50	0	0	4	50	4.0	N.S

TABLE I (Continued)

MISCELLANEOUS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	129	20	77	6	23	7.5	SIG	10	50	2	10	8	40	14.0	SIG
2	127	16	62	10	38	1.4	N.S	10	62	1	6	5	31	11.5	SIG
3	126	10	38	16	62	1.4	N.S	4	40	4	40	2	20	1.0	N.S
4	125	10	38	16	62	1.4	N.S	4	40	5	50	1	10	2.5	N.S
5	128	9	35	17	65	2.5	N.S	3	33	2	22	4	44	1.2	N.S
6	131	6	23	20	77	7.5	N.S	4	67	1	17	1	17	4.5	N.S
7	130	6	23	20	77	7.5	SIG	5	83	0	0	1	17	6.5	SIG

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RESULTS

The 131 detailed job activities of the questionnaire are organized into thirteen lettered subsections (A - M) representing the topical areas of work. For each of the tasks the respondent was asked to check whether he/she performed the task and, if so, whether he/she had learned to perform it in school, on the job, or both.

In the section dealing with sales or services rendered, it is noted that question number 6, "Does the accountant keep records of sales taxes charged?" received 73% "yes" responses and 27% "no" responses and that this difference is significant. In responses to this same question, 26% learned the activity in school; 53% learned the activity on the job, and 21% of those responding indicated that the activity was learned both at school and on the job. The difference in these three classifications is significant. Question five in this same section indicated 69% responding "yes" and 31% "no". This level of difference is significant; however, it is not significant whether this activity is learned in school, on the job, or a combination of both.

An examination of principles of accounting textbooks reveal that considerable attention is devoted to journalizing and posting from special journals--illustrative of the sales journal and a sales return and allowances journal. The data in this study revealed that there is no significant difference between the "yes", "no" responses in regard to these two activities (questions 9 and 10) and that there is no significant difference whether this activity is learned in school, on the job, or both.

In analyzing the subsection dealing with cash receipts, questions 16 and 15 ranked highest. The fact that these activities are performed was significant and the percentage number of respondents indicated that it is preferred that these activities be learned in school. Question 18 ranked third in this section. Sixty-five per cent of the respondents indicated that they performed this activity. Since the computed χ^2 value (2.5) is less than the χ^2 table critical value (3.841), the independence of those responding "yes" and "no" to the performance of this activity is accepted--not significant; however, the data reveal that 53% of those responding learned this activity in school, 24% learned on the job and 24% learned on both job and school. The computed χ^2 (6.2) value is greater than the χ^2 table critical value (5.991) therefore this level of difference is significant.

Most principles of accounting textbooks have at least one chapter devoted to accounting for merchandising and cash transactions. "In a typical merchandising business the most frequent sources of cash receipts are likely to be cash sales and collections from customers on account."[13] The textbook treatment of this activity includes journalizing. Of the thirteen questions asked in this section, question 19 dealing with journal entries for cash received on installment sales ranked 9.

The computed χ^2 value (2.7) of preference for learning this activity on the job, school, or both is less than the χ^2 table critical value (5.991) therefore the level of difference is not significant.

Question 29 ranked number 1 out of the eight questions asked in Section (C)--Accounts Receivable. Sixty-nine per cent of the respondents indicated that they performed this activity whereas 38% did not. Twenty-

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[13] Niswonger, Op. cit., p. 118.

two per cent of those responding to this question learned the activity in school; 28% learned it on the job, and 50% learned both on the job and in school. The level of difference in this instance is significant.

The process of analyzing the receivable accounts may be referred to as "aging the receivables." This procedures is presented in most accounting principles textbooks. Question 32 is concerned with this activity. In performance, this activity ranked third among eight questions asked in this section. It is interesting to note that 53% of those responsing learned the activity in school; only 7% learned on the job, and 40% learned both on the job and in school.

In Section D - Purchases of Goods or Services Received - 65% of the respondents indicated that they compared merchandise or services received with purchase invoices or bills received. Forty-seven per cent learned the activity in school; 18 per cent learned on the job, and 35% learned both on the job and in school. The computed χ^2 was 5.2 as compared to the χ^2 table critical value of 5.991 which indicates that this level of difference is not significant. As in the section on Accounts Receivable, journalizing had a relatively low performance ranking and it was not significant whether the activity was learned in school, on the job, or both. (Table I, question 42, 43, 44 and 45). The purchases journal and the voucher system are topics of concern in most accounting principles textbooks.

Eleven questions were asked in Section E - Cash Disbursements. It is interesting to note that questions 51, 53, 50 and 54 were the four highest ranked according to performance - 77%, 69%, 65% and 68% respectively. These activities are closely related to the journalizing functions

but unlike the two previous sections, journalizing of cash disbursements appears to be an important activity performed by accountants.

Forty-five per cent of those responding indicated that they learned the entries relating to operating expenses (Question 51) in school; 10% on the job, and 45% learned both on the job and in school, thereby showing a computed χ^2 value of 13.5.

Sixty-one per cent of those responding indicated that they learned to reconcile the bank statement and to balance the check book or cash journal (Question 53) in school; 6% learned on the job, and 33% learned both on the job and in school, showing a computed χ^2 value of 15.5. Fifty-three per cent of the respondents indicated that they learned to verify the correctness of cash journals (Question 50) in school; 18% learned on the job, and 29% learned both on the job and in school, showing a computed χ^2 value of 6.7. Seventy-three per cent of the respondents indicated that they learned to make entries for bank charges and collection charges in school; 79% learned on the job, and 20% learned this activity both on the job and in school, showing a computed χ^2 value of 14.7. In each of the four questions just discussed the computed χ^2 value exceeds the χ^2 table critical value (5.991) making the level of difference significant.

The section on Accounts Payable (Section F) contained four questions. Fifty-eight per cent of those responding post purchases or purchases returns to creditors' accounts (Question 57); 54% compare statements received from creditors with the balances in their accounts; (Question 59); 54% post to creditors' accounts the amount of cash paid (Question 58), and 46% prepared schedules for end of month balances in creditors' accounts (Question 60). Table I indicates that there is no significant difference

in the number of "yes" and "no" responses to the performances of this activity nor is there any significant difference in whether the activity is learned in school, on the job, or both.

Seventy-three per cent of those responsing to question 67 (Section G - Merchandise Records) indicated that they compare physical inventory count with inventory or stock records; 58% responded that they learned the activity both on the job and in school. Sixty-nine per cent of those responding to question 61 indicated that they kept records for manufacturing departments; 61% of these learned the activity both on the job and in school. Sixty-two percent reported that they priced or totaled merchandise for physical invention (question 66); 56% learned this activity both on the job and in school. Sixty-four percent of those responding reported that they learned to make journal entries for merchandise shipped or received on consignment (question 65) both on the job and in school. Of the seven questions asked in this section, the percentage difference in the level of performance for questions 67 and 61 is significant; whereas the level of difference as to whether the activity was learned in school, on the job, or both was significantly difference in questions 67, 61 and 66.

The Petty Cash Section (Section 11) contained four questions. In analyzing the responses relative to the performance of this activity, it is determined that for each of the four questions the calculated value of χ^2 is less than 3.841; therefore the difference between the two sample proportions ("yes", "no") is not significant at the .05 level. In ascertaining where the activity was learned (school, job, or both) the

calculated value of χ^2 for question 68 is 6.5 which is greater than 5.991; therefore, the difference between the three proportions (school, job, both) is significant at the .05 level. The calculated χ^2 for questions 69, 70, 71 is less than 5.991 indicating that the difference between the sample proportions is not significant at the .05 level.

Walgenback and Dittrich, in their book, Accounting: An Introduction, state that "probably never again can the payment of wages be properly recorded by simply debiting Wage Expense and crediting Cash. Today, the employer-employee relationship is quite complex and highly regulated. Accounting for wages and salaries has been complicated by the many recent rulings involving mandatory records and forms, minimum wage rates, a series of required withholdings, and various assessments of taxes."[14] This statement points up the importance of payroll accounting and is in conformity with the majority of the principles of accounting textbooks. Of the fifteen questions asked in this section (Section I, Payroll) only two indicate any significant difference regarding the performance of this activity and only one showed significant difference whether or not the activity was learned in school, on the job, or both. In the accountant's work involving the calculation of piecework earnings by employees (Question 75), 31% responded "yes" the activity was performed and 69% responded "no". Using a level of significance of .05, it can be concluded that the observed difference between these two proportions ("yes",

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[14]Walgenback, Paul, Dittrich, Norman E., Accounting: An Introduction, Harcourt, Brace, Javonovich, Inc., 1973, p. 309.

"no") is significant. The calculated χ^2 for question 75 is 3.8. In answer to the question, "Does the accountant prepare time cards for employees?" (Question 72), 27% of those responding replied "yes" and 73% "no". Using a level of significance of .05, we can conclude that the observed difference between the two proportions is significant. The calculated χ^2 for question 72 is 5.5. Fifty-seven percent of those responding indicated that they learned to prepare quarterly payroll tax reports for federal, state or city governments in school; 43% learned this activity on the job (question 84). Using a .05 level of significance we can conclude that the observed difference between these three proportions (school, job, both) is significant. The calculated χ^2 for question 84 is 9.0. Since the tabulated value of χ^2 for the remaining twelve questions in this section is less than the difference between the sample proportions (3.841 for the two proportions, "yes" and "no" and 5.991 for the three proportions, "school", "job", "both"), we can conclude that the difference between the three sample proportions is not significant at the .05 level.

The preparation of financial statements is one of important tasks of the accountant. Financial statements are prepared primarily for decision-making. A knowledge of accounting theory and practice is desirable to ensure a sound interpretation. The responses to the eight questions in Section J, Financial Statements, indicate the performance level of various activities associated with financial statements and where these activities are learned -- on the job, in school, or both.

By referring to Table I under the heading, Financial Statements, we note that more than 50% responded "yes" to the performance of the activities indicated by the question in five out of eight questions. In answer to three of the questions more than 50% responded "no" to the performance of the activities mentioned. It is interesting to note that the majority of the respondents indicated that they did not (1) prepare sales or commercial rent tax returns, (2) prepare income tax or franchise tax returns for the employer, and (3) calculate the net profits for a partnership.

In treating financial statements, most principles of accounting textbooks do not include the preparation of sales or commercial tax returns nor will one find a complete treatise on the preparation of income tax returns for the employer and even less on the preparation of franchise tax returns. Seventy-seven percent of those responding indicate that they did (1) prepare balance sheets or income statements, (2) prepare work sheets for balance sheets or income statements, and (3) prepare trial balances. Sixty-nine per cent stated that they prepared comparative balance sheets or comparative income statements and 65% stated that they used financial statements as a basis for preparing current ratios, working capital, or merchandise. The calculated χ^2 for each of the eight questions on whether or not the activity is performed is shown in Table I. For the two proportions, "yes", "no", if the calculated χ^2 is 3.841 or greater, the observed difference between the two proportions is significant at the .05 level; if less than 3.841 the difference between the two proportions is not significant at the .05 level.

Referring again to Table I, Section J, Financial Statements, it is observed that there is significant difference at the .05 level for six of the eight questions for the three proportions, "school", "job", "both". For the three proportions, if the calculated value is 5.991 or greater, the observed difference between the three proportions is significant at the .05 level; if less than 5.991 the difference between the three proportions is not significant at the .05 level. Table I reflects the degree of significance or the degree of not significance at the .05 level for the eight questions in this section relating to the performance of the activity (the two proportions "yes", "no") and to whether or not the activity was learned on the job, in school or both (the three proportions).

Section K, General Ledger and General Journal, contain questions relating to the sequence of procedures frequently referred to as the "accounting cycle". The accounting cycle begins with the analysis and the journalizing of transactions and the posting of these transactions to the ledger. The most significant output of the accounting cycle is, of course, the financial statements. The general journal and the general ledger are widely discussed topics in accounting textbooks.

Responses to thirteen of the twenty questions asked in this section indicated that more than 50% of the accountants performed the activity named. Responses to sixteen of the questions indicated that more than 50% of the accountants' activity was learned in school; responses to the remaining four questions showed that the activity was learned both on the job and in school. Table I details this data. Referring to the

table we note that the calculated value of χ^2 for the two proportions ("yes", "no") in twelve of the twenty questions is greater than the tabulated χ^2 value (3.841). We can therefore conclude that the observed difference between these two proportions is significant at the .05 level. The calculated χ^2 value for the remaining eight questions for the two proportions is less than the tabulated χ^2 we can conclude that the difference between the two proportions is not significant at the .05 level.

The calculated χ^2 value for seventeen of the twenty questions in this section for the three proportions (school, job, both) is greater than the tabulated value of χ^2 at the .05 level (5.991). We can conclude in regards to these questions that the observed difference between the three proportions is significant. Since the calculated χ^2 value for the remaining three questions for the three proportions was less than the tabulated χ^2 value, the difference between the three proportions at the .05 level is not significant. It is interesting to note here that responses to sixteen of the twenty questions in this section revealed that more than 50% of the accountants learned the activity named in school.

Fleck and Honess, in their book, Data Processing and Computers, define data processing as a concept or an approach for looking at problems.[15] "Data processing, therefore, includes methods of organizing

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[15]Fleck, Robert A., Honess, C. Brian, Data Processing and Computers--An Introduction; Charles E. Merrill Publishing Company, 1978, p. 1.

and collecting data to solve problems. Data processing looks forward to the required outcome and designs the methods for data collection and interpretation."[16]

The questionnaire in this study contains ten questions dealing with Data Processing (Section L). In nine of these questions more than 50% of the respondents indicated that they did perform the activity named. Referring to Table I, using a level of significance of .05, we can conclude that the observed difference between the two proportions ("yes", "no") in nine of the ten questions in this section is significant. The respondents indicated that the data processing activities named were learned through a combination of school and on the job rather than a majority percentage of either of the three proportions (school, job, both). Again, using a level of significance of .05, it can be concluded that the observed difference between the three proportions (school, job, both) in eight of the ten questions in this section are significant.

These data point up the fact that data processing has become an integral part of business, government, and society in general. Academic institutions must recognize the importance of this subject and introduce basic courses in the concepts of data processing including information flow and processing methodology.

Section M of the questionnaire deals with miscellaneous items. A review of Table I shows that 77% of the respondents keep a subsidiary ledger or other record for plant, equipment or other fixed assets

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[16]Ibid., p. 4.

(Question 129) and 62% calculate amounts of interest income or interest expense (Question 127). Of the remaining five questions in this section, the majority of the respondents indicated that they did not perform the activity named. Sixty-seven per cent of those responding indicated that they learned in school to make entries in journals that differ from their columnar headings; 62% indicated that they learned to calculate interest income or interest expense in school. The significance of the observed difference at the .05 level between the two proportions ("yes", "no") and the three proportions (school, job, both) are shown in Table I.

Table II presents the overall ranking and the level of significance at .05 between the observed difference of the two proportions ("yes", "no") and the three proportions (school, job, both) contained in the design of the questionnaire.

It is most interesting to note that Table II reveals that questions in Section L (Data Processing) of the questionnaire had the first five highest rankings indicating that the activity was performed by the accountant. It is also well to note that these activities, for the most part, were learned in concert with the school and on the job.

In response to question 132, several respondents indicated that the accountant performed other tasks which were not included on the questionnaire. In summary these included cost accounting, production and inventory control, preparation of variance analyses, budget verification, financial statement analysis, responsibility for all cost records, maintenance of computer system (software) and computer orientation and user interface.

TABLE II

JOB ACTIVITIES IN RANK ORDER
OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
1	120	25	96	1	4	22.2	SIG	7	28	12	48	5	20	18.5	SIG
2	115	25	96	1	4	22.2	SIG	7	28	8	32	10	40	15.2	SIG
3	123	24	92	2	8	18.6	SIG	7	29	7	29	10	42	13.5	SIG
4	116	23	88	3	12	15.4	SIG	7	30	10	43	6	26	12.2	SIG
5	119	22	85	4	15	12.5	SIG	8	36	7	32	7	32	8.5	SIG
6	114	22	85	4	15	12.5	SIG	10	45	4	18	8	36	13.0	SIG
7	109	22	85	4	15	12.5	SIG	11	50	3	14	8	36	16.5	SIG
8	106	22	85	4	15	12.5	SIG	13	59	3	14	6	27	21.5	SIG
9	118	21	81	5	19	9.8	SIG	8	38	6	29	7	33	7.2	SIG
10	117	21	81	5	19	9.8	SIG	7	33	6	29	7	33	7.2	SIG
11	107	21	81	5	19	9.8	SIG	13	62	2	10	6	29	22.2	SIG
12	102	21	81	5	19	9.8	SIG	12	57	2	10	7	33	19.2	SIG
13	129	20	77	6	23	7.5	SIG	10	50	2	10	8	40	14.0	SIG
14	108	20	77	5	19	8.7	SIG	13	65	2	10	5	25	21.5	SIG
15	90	20	77	6	23	7.5	SIG	12	60	1	5	7	35	20.5	SIG

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
16	89	20	77	6	23	7.5	SIG	10	50	3	15	7	35	11.5	SIG
17	88	20	77	6	23	7.5	SIG	11	55	3	15	6	30	13.5	SIG
18	51	20	77	6	23	7.5	SIG	9	45	2	10	9	45	13.5	SIG
19	122	19	73	7	27	5.5	SIG	6	32	7	37	6	32	4.2	N.S
20	104	19	73	7	27	5.5	SIG	8	42	1	5	10	53	15.2	SIG
21	96	19	73	7	27	5.5	SIG	9	47	1	5	9	47	14.7	SIG
22	67	19	73	7	27	5.5	SIG	5	26	3	16	11	58	12.7	SIG
23	6	19	73	7	27	5.5	SIG	5	16	10	53	4	21	9.2	SIG
24	105	18	69	8	31	3.8	SIG	12	67	1	6	5	28	18.5	SIG
25	91	18	69	8	31	3.8	SIG	9	50	1	6	8	44	12.5	SIG
26	61	18	69	8	31	3.8	SIG	4	22	3	17	11	61	12.5	SIG
27	53	18	69	8	31	3.8	SIG	11	61	1	6	6	33	15.5	SIG
28	29	18	69	8	31	3.8	SIG	4	22	5	28	9	50	6.5	SIG
29	16	18	69	8	31	3.8	SIG	8	44	1	6	9	50	12.5	SIG
30	15	18	69	8	31	3.8	SIG	13	72	4	22	1	6	22.5	SIG

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
31	5	18	69	8	31	3.8	SIG	6	33	8	44	5	28	5.2	N.S
32	101	17	65	9	35	2.5	N.S	11	65	0	0	6	35	17.2	SIG
33	93	17	65	9	35	2.5	N.S	10	59	1	6	6	35	12.2	SIG
34	50	17	65	9	35	2.5	N.S	9	53	3	18	5	29	6.7	SIG
35	35	17	65	9	35	2.5	N.S	8	47	3	18	5	35	5.2	N.S
36	18	17	65	9	35	2.5	N.S	9	53	4	24	4	24	6.2	SIG
37	7	17	65	9	35	2.5	N.S	6	35	6	35	5	29	2.2	N.S
38	4	17	65	9	35	2.5	N.S	7	41	5	29	5	29	2.7	N.S
39	127	16	62	10	38	1.4	N.S	10	62	1	6	5	31	11.5	SIG
40	113	16	62	10	38	1.4	N.S	9	56	1	6	6	37	9.5	SIG
41	66	16	62	10	38	1.4	N.S	5	31	2	12	9	56	7.5	SIG
42	64	16	62	10	38	1.4	N.S	6	37	3	19	7	44	3.5	N.S
43	36	16	62	10	38	1.4	N.S	4	25	7	44	5	31	2.5	N.S
44	30	16	62	10	38	1.4	N.S	7	44	3	19	6	37	3.5	N.S
45	121	15	58	11	42	0.6	N.S	4	27	4	27	7	47	2.2	N.S

TABLE II (Continued)

OVERALL RANKING OF QUESTION

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
46	110	15	58	11	42	0.6	N.S	11	73	1	7	3	20	14.7	SIG
47	69	15	58	11	42	0.6	N.S	7	47	3	20	5	33	2.7	N.S
48	63	15	58	11	42	0.6	N.S	4	27	4	27	7	47	2.2	N.S
49	57	15	58	11	42	0.6	N.S	6	40	4	27	5	33	1.2	N.S
50	54	15	58	11	42	0.6	N.S	11	73	1	7	3	20	14.7	SIG
51	38	15	58	11	42	0.6	N.S	6	40	3	20	6	40	2.2	N.S
52	32	15	58	10	38	1.0	N.S	8	53	1	7	6	40	7.2	SIG
53	31	15	58	10	38	1.0	N.S	5	33	3	20	7	47	2.7	N.S
54	27	15	58	11	42	0.6	N.S	9	60	1	7	5	33	8.7	SIG
55	26	15	58	11	42	0.6	N.S	7	47	3	20	5	33	2.7	N.S
56	8	15	58	11	42	0.6	N.S	5	33	8	53	2	13	5.2	N.S
57	103	14	54	12	46	0.2	N.S	9	64	1	7	4	29	8.5	N.S
58	84	14	54	12	46	0.2	N.S	8	57	0	0	6	43	9.0	SIG
59	65	14	54	12	46	0.2	N.S	2	14	3	21	9	64	7.5	SIG
60	59	14	54	12	46	0.2	N.S	5	36	6	43	3	21	1.5	N.S

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
61	58	14	54	12	46	0.2	N.S	6	43	4	29	4	29	1.0	N.S
62	49	14	54	12	46	0.2	N.S	6	43	2	14	6	43	3.0	N.S
63	47	14	54	12	46	0.2	N.S	5	36	4	29	5	36	0.5	N.S
64	42	14	54	12	46	0.2	N.S	6	43	3	21	5	36	1.5	N.S
65	40	14	54	12	46	0.2	N.S	8	57	0	0	6	43	9.0	SIG
66	39	14	54	12	46	0.2	N.S	6	43	2	14	6	43	3.0	N.S
67	33	14	54	12	56	0.2	N.S	6	43	4	29	4	29	1.0	N.S
68	17	14	54	12	46	0.2	N.S	7	50	4	29	3	21	2.5	N.S
69	2	14	54	12	46	0.2	N.S	4	29	7	50	3	21	2.5	N.S
70	74	13	50	13	50	0.0	N.S	6	46	2	15	5	38	2.2	N.S
71	73	13	50	13	50	0.0	N.S	6	46	3	23	4	31	1.2	N.S
72	68	13	50	13	50	0.0	N.S	7	54	0	0	5	38	6.5	SIG
73	48	13	50	13	50	0.0	N.S	5	38	2	15	6	46	2.2	N.S
74	41	13	50	13	50	0.0	N.S	6	46	2	15	5	38	2.2	N.S
75	37	13	50	13	50	0.0	N.S	2	15	6	46	5	38	2.2	N.S

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
76	22	13	50	13	50	0.0	N.S	5	38	5	38	3	23	0.7	N.S
77	13	13	50	13	50	0.0	N.S	5	38	5	38	3	23	0.7	N.S
78	10	13	50	13	50	0.0	N.S	4	31	3	23	5	38	0.5	N.S
79	9	13	50	13	50	0.0	N.S	5	38	3	23	5	38	0.7	N.S
80	100	12	46	14	54	0.2	N.S	9	75	0	0	3	25	10.5	SIG
81	99	12	46	14	54	0.2	N.S	9	75	0	0	3	25	10.5	SIG
82	71	12	46	14	54	0.2	N.S	9	75	0	0	3	25	10.5	SIG
83	60	12	46	14	54	0.2	N.S	3	25	5	42	4	33	0.5	N.S
84	56	12	46	14	54	0.2	N.S	6	50	2	17	4	33	2.0	N.S
85	46	12	46	14	54	0.2	N.S	5	42	2	17	5	42	1.5	N.S
86	12	12	46	14	54	0.2	N.S	6	50	4	33	2	17	2.0	N.S
87	87	11	42	15	58	0.6	N.S	5	45	3	27	3	27	0.7	N.S
88	86	11	42	15	58	0.6	N.S	5	45	0	0	6	55	5.2	N.S
89	85	11	42	15	58	0.6	N.S	5	45	1	9	5	45	2.7	N.S
90	82	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
91	81	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S
92	79	11	42	15	58	0.6	N.S	7	64	2	18	2	18	4.2	N.S
93	76	11	42	15	58	0.6	N.S	6	55	1	9	4	36	3.2	N.S
94	44	11	42	15	58	0.6	N.S	4	36	3	27	4	36	0.2	N.S
95	43	11	42	15	58	0.6	N.S	5	45	4	36	2	18	1.2	N.S
96	126	10	38	16	62	1.4	N.S	4	40	4	40	2	20	1.0	N.S
97	125	10	38	16	62	1.4	N.S	4	40	5	50	1	10	2.5	N.S
98	97	10	38	16	62	1.4	N.S	6	60	3	30	1	10	3.5	N.S
99	92	10	38	16	62	1.4	N.S	2	20	1	10	6	60	4.2	N.S
100	80	10	38	16	62	1.4	N.S	5	50	1	10	4	40	2.5	N.S
101	77	10	38	16	62	1.4	N.S	4	40	1	10	5	50	2.5	N.S
102	62	10	38	16	62	1.4	N.S	3	30	2	20	5	50	1.5	N.S
103	45	10	38	16	62	1.4	N.S	5	50	3	30	2	20	1.5	N.S
104	28	10	38	16	62	1.4	N.S	3	30	2	20	5	50	1.5	N.S
105	25	10	38	16	62	1.4	N.S	5	50	3	30	2	20	1.5	N.S

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
106	14	10	38	16	62	1.4	N.S	3	30	3	30	4	40	0.5	N.S
107	128	9	36	17	65	2.5	N.S	3	33	2	22	4	44	1.2	N.S
108	112	9	35	17	65	2.5	N.S	6	67	0	0	3	33	5.2	N.S
109	83	9	35	17	65	2.5	N.S	4	44	1	11	4	44	2.2	N.S
110	78	9	35	17	65	2.5	N.S	5	56	1	11	3	33	2.7	N.S
111	70	9	35	17	65	2.5	N.S	5	56	2	22	2	22	2.2	N.S
112	19	9	35	17	65	2.5	N.S	5	56	1	11	3	33	2.7	N.S
113	11	9	35	17	65	2.5	N.S	4	44	4	44	1	11	2.2	N.S
114	3	9	35	17	65	2.5	N.S	3	33	5	56	1	11	2.7	N.S
115	1	9	35	17	65	2.5	N.S	2	22	2	22	5	56	2.2	N.S
116	124	8	31	18	69	3.8	SIG	4	50	0	0	4	50	4.0	N.S
117	75	8	3	18	69	3.8	SIG	2	25	1	12	5	62	3.5	N.S
118	24	8	31	18	69	3.8	SIG	2	25	3	37	3	37	1.5	N.S
119	21	8	31	18	69	3.8	SIG	3	37	1	12	4	50	2.5	N.S
120	95	7	27	19	73	5.5	SIG	5	71	0	0	11	157	16.5	SIG

TABLE II (Continued)

OVERALL RANKING OF QUESTIONS

RANK	QUESTIONS	YES	% YES	NO	% NO	CHI SQUARE	SIG	SCHOOL	% SCHOOL	JOB	% JOB	BOTH	% BOTH	CHI SQUARE	SIG
121	72	7	27	19	73	5.5	SIG	3	43	3	43	2	29	1.5	N.S
122	130	6	23	20	77	7.5	SIG	5	83	0	0	1	17	6.5	SIG
123	34	6	23	20	77	7.5	sig	1	17	3	50	2	33	3.5	N.S
124	131	6	23	20	77	7.5	SIG	4	67	1	17	1	17	4.5	N.S
125	98	5	19	21	81	9.8	SIG	3	60	0	0	2	40	5.2	N.S
126	94	3	12	23	88	15.4	SIG	1	33	0	0	2	67	7.2	SIG
127	23	3	12	23	88	15.4	SIG	1	33	1	33	1	33	6.7	SIG
128	20	3	12	23	88	15.4	SIG	2	67	1	33	0	0	7.2	SIG
129	52	2	8	24	92	18.6	SIG	0	0	1	50	1	50	8.5	SIG
130	111	1	4	25	96	22.2	SIG	0	0	0	0	1	100	10.2	SIG
131	55	1	4	25	96	22.2	SIG	1	100	0	0	0	0	10.2	SIG

The respondents listed the following ten major activities as the ones making up most of the beginning accountant's work:

TABLE III

THE TEN MAJOR ACTIVITIES

Rank	Question	Activity
1	90	Prepare balance sheets or income statements
2	61	Keep cost records for manufacturing department
3	89	Prepare work sheets for balance sheets or income statements
4	106	Make adjusting entries for accrued expenses
5	123	Examine data processing records to find requested information
6	115	Make calculations in connection with entering financial data on coding or input sheets for data processing
7	119	Compare or balance data processing printouts with original business papers
8	129	Keep a subsidiary ledger or other records for plant equipment or fixed assets
9	116	Enter financial data on coding/input forms for data processing
10	36	Code purchase invoice or bills received to indicate the nature of the purchase or service

Four of the activities listed in Table III are included in Section L, Data Processing, of the questionnaire. Twenty-two respondents did not complete the questionnaire, but offered general statements describing the nature

of accounting activities performed in their respective companies. The following are typical of those statements or comments:

1. The needs of business vary widely, as we know, from those of a one-man operation to those of the large corporation. Also, as we are aware, accounting departments within the large companies encompass a wide variety of operations such as cost accounting, auditing, and the many other specialized divisions which have accompanied the growths of data processing, government regulations, etc.
2. To try to make an accounting graduate all things to all people is not as important as turning out an accounting major who has strong training in the basic fundamentals of accounting and one who has a great willingness to further his training on the job.
3. It is more important that a university produce a highly motivated, fundamentally trained individual than that it turn out a technically trained graduate who wants only the opportunity to prove his knowledge.
4. In large companies, practically all of these duties are performed by a computer and are a part of a complex integrated program. The accountant is normally responsible for controlling the input and interpreting the output of the data.
5. Today's accountant is becoming more systems oriented. Data processing is an area of major importance. The days of the

13 column worksheet are disappearing. Programming and data processing should be areas that are stressed.

6. The accountant is responsible, but the majority of the work is handled through the computer. The accountant is responsible for both the input and output of the computer.
7. The majority of the work in the questionnaire is performed by clerks and the computer.
8. Communications--oral and written--are integral parts of the accountant's work. He should be well trained in human relations.

DISCUSSION, IMPLICATIONS AND RECOMMENDATIONS

The 131 detailed job activities listed on the questionnaire were organized into thirteen lettered subsections (A-M) representing topical areas of work. For each of the 131 activities the respondent was asked to indicate whether or not the activity was performed.

Table IV indicates that the 26 respondents to the 131 questions were almost evenly divided on whether or not the activity should be performed. Table V shows that those responding "yes" were also evenly divided as to where the activities were learned, i.e., school, job, or a combination of both school and job. However, it should be noted that the number of responses obtained for "school" and for "both" were twice those received for "job". Although there were no significant differences at the .05 level between the three proportions (school, job, both), the

mean data does indicate that the respondents favor the "school" as well as the "school and job" as the ideal place to learn the activity more so than they favor the "job" as the site for learning the various activities outlined in the questionnaire.

TABLE IV

THE MEAN AND PERCENTAGE OF ALL "YES" AND "NO RESPONSES TO ALL QUESTIONS[1]

YES	% YES	NO	% NO
14	54	12	46

[1]The mean values are not significantly different at the 5% level of probability

TABLE V

THE MEAN AND PERCENTAGE OF ALL "YES" RESPONSES TO THE THREE CATEGORIES OF SCHOOL, JOB OR BOTH[2]

School	%School	Job	% Job	Both	% Both
6	43	3	21	5	36

[2]The mean values are not significantly different at the 5% level of probability.

Because the 26 firms surveyed in this study were not selected in a fashion that permits characterizing them as a representative sample drawn from a specifiable population of firms, these findings should be considered as suggestive rather than definitive.

As American businesses have increased in size and complexity, greater demands have been placed on accountants to provide useful information to all interested persons on a timely basis. The accounting systems must be designed to meet these demands. The study reveals that some business units may find an accounting system involving primarily manual operations to be adequate in meeting their demands. On the other hand a significant number have indicated that the recording requirements cannot be handled efficiently by a manual system. Companies requiring great speed and accuracy in processing large amounts of accounting data are utilizing an electronic system. Section L of the questionnaire treats data processing. In all but one of the ten activities mentioned, more than fifty per cent of those responding indicated that they did perform the activity and for those same activities less than fifty per cent of those responding indicated that they learned the activity in school. In general, we can be safe in saying that computerized accounting systems overwhelmingly pervail among the larger firms, and a clear implication of computerization is to reduce the need for conceptual understanding. This ever-increasing importance of the electronic data processing system makes it mandatory for the accounting curriculum to include topics or subjects which will inform the accounting student about the use and capability of the computer.

In school instruction or both in school and on the job learning is prevailingly given as the source of the ability to perform the task or activity. This implies that job-related school instruction is <u>not</u> a majority source for obtaining instruction in entry-level accounting job activities.

Nearly all instances of omitted job activities that were supplied by the respondents (question No. 132) and the comments provided by the respondents who did not complete the questionnaire pointed out differences in terminology and in record forms--differences that suggest the accounting curriculum has not been in close touch with actual job practices in computerized accounting systems.

The accounting textbooks as well as the conventional accounting curriculum no doubt cover the accounting concepts applicable to initial employment under any of the common entry-level job titles mentioned in the questionnaire. It is, however, worth considering the possible desirability of re-organizing the curriculum around the leading entry-level job titles as a series of modules, e.g., accounts receivable clerk, accounts payable clerk, cash receipts/disbursement clerk. This possibility takes on added significance after reviewing the comments of the respondents, and engaging in conversation with our graduates or others in the field of accounting who state that the entry-level job assignment is more than likely to be specific and of a clerical nature.

Recommendations for accounting curriculum changes are oftentimes matters of educational philosophy that become pertinent because of the various rationales for instruction advanced by those responsible for designing and conducting that instruction. However, this study points up the need for a review of the accounting curriculum in the Department of Business at Tuskegee Institute and toward this end, the following recommendations are made:

- Undertake another study with a larger sample population and make greater effort to classify participating firms by size, type, and geographical location. Also include Federal agencies in the sample.

- Introduce in the accounting instruction the terminology and record forms used on the job. This will involve a closer relationship between the accounting faculty, accounting practitioners, and authors and publishers of accounting textbooks and related teaching materials.

- Place greater emphasis upon computerized accounting instruction. This is not to suggest the complete abandonment of the manual systems but rather a recognition of the fact that all business students, accountants especially, need some exposure to electronic data processing systems.

- Make curriculum revision a coordinated effort involving the accounting faculty, practitioners, accounting supervisors in industry, and the authors and publishers of accounting textbooks.

The Department of Business at Tuskegee Institute is working towards professional accreditation by the American Assembly of Collegiate Schools of Business. This study will be an invaluable source of data for the accounting faculty in efforts to satisfy the curriculum standard of the American Assembly of Collegiate Schools of Business.

The data provided by this study should provide useful information for use in possible curricula changes needed in the Department of Business at Tuskegee Institute. For example, should more emphasis be placed upon conceptual knowledge than upon technical ability; should the objective of the accounting curriculum be that of developing a specialist as opposed to a generalist; what are the implications regarding the time requirements for the accounting degree.

This has been an exploratory study. It points up the need for more research regarding accounting education. It is hoped that the study will encourage and promote faculty and student discussions on curriculum design, changes and evaluation.

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